

SENATE BILL 3344
By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 1, Part 18, relative to taxpayer remedies.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1802, is amended by deleting subsections (b) and (c) in their entireties and by substituting instead the following:

(b)

(1) All claims for refund filed pursuant to this section shall be finally determined within six (6) months following receipt of the claim. If the claim for refund is denied, the commissioner shall promptly notify the claimant of the denial, and of the claimant's right to file a suit for refund in the appropriate chancery court in this state.

(2) If a claim is not determined within the six-month period following receipt by the commissioner of such claim, the claim shall be deemed to be denied for the purpose of filing suit in chancery court.

(c)

(1) Upon denial by the commissioner of a claim for refund, or upon the expiration of the six-month period following receipt by the commissioner of the claim, whichever occurs first, the taxpayer may file suit against the commissioner. Such suit shall be filed within one (1) year from the date of receipt by the commissioner of the claim for a refund. The chancery court shall conduct a de novo trial of the suit.

(2) The commissioner, by written notice promptly delivered to the taxpayer, may waive the requirement that the taxpayer file a claim for refund, in which case the taxpayer may file suit in the appropriate chancery court of this

state for a refund within one (1) year following the date of such waiver by the commissioner, and such suit shall proceed in all respects, including for the purpose of determining the date from which interest thereon should be calculated, as if proper and timely claim for refund had been filed by the taxpayer, and either denied or not acted upon by the commissioner within the period specified herein.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.